



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F STREET, N.E.
WASHINGTON, D.C. 20549-4030

DIVISION OF
ENFORCEMENT

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March 31, 2011

Chambers of the Honorable Dora L. Irizarry
United States District Court
225 Cadman Plaza East
Brooklyn, NY 11201

Re: *Securities and Exchange Commission ("SEC") v. Spongetech Delivery Systems, et al* (10-CV-2031) (DLI)

Dear Judge Irizarry:

The SEC submits this letter to acknowledge that counsel for Steven Moskowitz has informed us that Mr. Moskowitz does not intend to submit an accounting at this time because he has asserted his Fifth Amendment privilege. In light of Mr. Moskowitz's assertion of his Fifth Amendment privilege, the SEC respectfully reserves its right to argue that it is entitled to an adverse inference or to seek an accounting at a later time.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey T. Tao".

Jeffrey T. Tao

cc: Michael Bachner, Esq.